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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on May 5, 2005.

E. R. Witt  
Attorney for Applicant

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.	:	10/761,713	Confirmation No.:	3703
Applicant	:	Pei-Yuan Lee		
Title	:	PUNCHING APPARATUS HAVING DETACHABLE HANDLE DEVICE		
Filed	:	January 21, 2004		
TC/A.U.	:	3724		
Examiner	:	Stephen Choi		
Docket No.	:	3507.2.30		
Customer No.	:	21552		

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION / ELECTION REQUIREMENT

Dear Sir:

This paper is submitted in response to the Election/Restriction Requirement mailed April 7, 2005. Please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.